



Subject Matter Experts (SME) – Financial

General Ledger / Chart of Accounts / Financial Reporting

IBIS -- Financial Sub-group Agency Systems Used to Accumulate Information for Financial Reporting

Cash/Investments

- IDC (Information Development Consultants) Financial system <http://www.4idc.com/> (Wisconsin Public Broadcasting Foundation(WPBF))
- M&I Bank yearend investment summaries (WPBF)
- Excel spreadsheets (WPBF)
- We receive accrual and mark to market information from our two custodial banks. We also have online access to external manager websites for monthly holding reports. We have various applications that assist with the valuation of private market assets. (SWIB)
- Off system (DHFS)
- IPFCF – SWIB and Mellon Trust Reports (OCI)
- Lottery Fund – Uses an Excel Spreadsheet to calculate amortization and US Bank report to determine FMV. Adjusting entries are entered into Fundware. (DOR)

Grants Receivable/Payable

- Oracle based receivables system programmed in-house (WPBF, ECB)
- IDC (Information Development Consultants) Financial system <http://www.4idc.com/> (WPBF)
- Federal Cash Management (DHFS)
- FMS (DHFS)

Loans Receivable

- Mortgage Servicing System – DVA-serviced loans (DVA)
- Loan Accounting System -- Master Servicing for DVA loans serviced by private sector (DVA)

Other Accounts Receivable/Revenue

- In-house Excel spreadsheets (SOS)
- Oracle based receivables system programmed in-house (WPBF, ECB)
- IDC (Information Development Consultants) Financial system <http://www.4idc.com/> (WPBF, ECB)
- Veterans Home Members Care Accounting Receivable System (DVA)
- Revenues - We receive transaction data (that includes realized gains and losses) from our custodial banks and from other external manager websites. (SWIB)



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- Sales, interest and dividend receivables – subsidiary level information is received from the custodial banks to substantiate the balances in our internal general ledger and WiSMART. (SWIB)
- Exam related billings are created and related receivables are identified in a SQL Server database. (DFI)
- Certain miscellaneous billings/receivables are in Peachtree (for now). (DFI)
- Community Aids Reporting System [CARS] (DHFS)
- INSIGHT (DHFS)
- WiSMART - ARS (DHFS)
- Off system (DHFS)
- IPFCF – PCF Assessment System (OCI)
- General Fund – COSMOS, we are currently in the process of a conversion to SIRCON which is a web-hosted application of COSMOS. (OCI)
- Lottery Fund – AR and Revenue are entered into WiSMART on the accrual basis. (DOR)
- Fund 100 – We keep spreadsheets that track who has paid and who has not for Manufacturing M – Form Penalties, Municipal Fee Revenue, and Refund Offsets. Outstanding amounts at fiscal year end are reported to the State Controller's Office using accrual entries. (DOR)

Capital Assets (for example, land, buildings and equipment)

- In-house Excel spreadsheets (SOS)
- Oracle based Fixed Assets system programmed in-house (ECB)
- DVA Asset Inventory System (DVA)
- We have an access database for recording our capital assets. (DFI)
- DHFS – Capital Asset Access Database (DHFS)
- Resource Management System [RMS] (DHFS)
- DOA Capital Accounting – Construction in Progress (DHFS)
- General fund – Query from access from our IT dept and then placed in excel. (OCI)
- Lottery Fund – Uses the Fundware fixed asset module to calculate depreciation. Entries are entered into the Fundware general ledger. (DOR)
- Fund 100 – We use a spreadsheet to track asset information obtained from DOR's Post Implementation Review process, Resource Management System, and Property Inventory Control database. (DOR)

Materials and Supplies Inventories (for example, nursery stock, coal, forms)

- Excel spreadsheets (ECB)
- Documents used when hand counting inventory (ECB)
- FMS (DHFS)
- Great Plains Inventory System (DHFS)
- CDC-VACMAN (DHFS)



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- Resource Management System [RMS] (DHFS)
- Off System (DHFS)
- IPFCF – Specialized Excel Spreadsheet (OCI)
- Lottery Fund – Ticket Inventory is calculated at cost using an Excel spreadsheet. Adjusting entry is entered into Fundware. (DOR)
- Fund 100 – I use small spreadsheets to track inventories. (DOR)

Other Assets (for example, prepaid items)

- Excel spreadsheets (WPBF, ECB)
- We have a contract data base in SQL and we have Excel spreadsheets for tracking prepaids. (SWIB)
- Just a spreadsheet (DFI)
- Community Aids Reporting System [CARS] (DHFS)
- FMS (DHFS)
- Off system (DHFS)
- IPFCF – Individual billings (OCI)
- General Fund – Reviewing voucher documents (OCI)
- Lottery Fund – Grand Prize Deposit is entered into WiSMART on the accrual basis. (DOR)
- Lottery Fund – Prepaid items-review vouchers manually and enter adjusting entry in Fundware. (DOR)

Accounts Payable

- IDC (Information Development Consultants) Financial system <http://www.4idc.com/> (WPBF, ECB)
- We have performance based investment management fees that we calculate within an Excel spreadsheet for auditing the invoices. (SWIB)
- Just a spreadsheet (DFI)
- Community Aids Reporting System [CARS] (DHFS)
- FMS (DHFS)
- IPFCF – PCF Assessment System (OCI)
- Lottery Fund-review vouchers manually and enter adjusting entry in Fundware. (DOR)

Long-term Debt (for example, bonds, future benefits/loss liabilities)

- Excel spreadsheets based on information received from Capital Accounting (ECB)
- Off system (DHFS)

Leases (capital and operating) **or installment purchases**



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- Operating lease information from GAAP team (ECB)
- FMS (DHFS)
- DOA Capital Accounting – Master Lease (DHFS)
- Off System (DHFS)
- Lottery Fund – uses Excel spreadsheet to calculate amounts for Operating Lease footnote. (DOR)
- Fund 100 – We use an Excel spreadsheet to calculate amounts for Capital and Operating Lease footnotes. (DOR)

Other

- We have Fundware as our internal general ledger. Within Fundware we have a cash basis general ledger and an accrual basis general ledger. We download cash basis transactions from WiSMART daily into both the accrual and cash basis ledgers. These transactions are manually entered into WiSMART. We update the accrual basis general ledger with our monthly mark to market, income accruals and pending transactions. This allows us to fulfill our statutory and GAAP required monthly reporting. (SWIB)
- We are also in the process of installing the Eagle PACE data warehouse which is designed for investment management. For much of the above information that we now get via FTP, etc. into our SQL investment management database or download from websites, we will be receiving files directly from the manager or custody bank into PACE. It is too soon to know exactly how we might use that data to compile reports or information for the CAFR. (SWIB)
- IPFCF – Loss Liabilities – Reports and Information from our actuaries (OCI)
- DPI downloads WiSMART data into an Oracle database that we then use a report writer called Infomaker to extract data. (DPI)

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